

**17-19a-206 Performance audit services.**

- (1)
  - (a) A county auditor shall, under the direction and supervision of the county legislative body or county executive and subject to Subsections (1)(b) and (2), provide performance audit services for a county office, department, division, or other county entity.
  - (b) A county auditor may not conduct a performance audit of the auditor's own office.
- (2) The county legislative body or county executive shall establish the goals and nature of a performance audit and related services.
- (3) A performance audit conducted in accordance with this section may include a review and audit of the following:
  - (a) the honesty and integrity of financial and other affairs;
  - (b) the accuracy and reliability of financial and management reports;
  - (c) the adequacy of financial controls to safeguard public funds;
  - (d) the management and staff adherence to statute, ordinance, policies, and legislative intent;
  - (e) the economy, efficiency, and effectiveness of operational performance;
  - (f) the accomplishment of intended objectives; and
  - (g) whether management, financial, and information systems are adequate and effective.

Enacted by Chapter 17, 2012 General Session